

**Public Health Nursing Program
North Slope Borough
Department of Health and Social Services – Program 16**

I. PROGRAM OBJECTIVES

The purpose of the program is to provide generalized public health nursing services for the prevention of disease and injury, for early detection and intervention to minimize disability, to the residents of Barrow and surrounding villages.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Public Health by the state Legislature. Appropriated funds are distributed by a designated grant to regional health corporations and borough governments to support public health nursing services within a specified geographic area. Programs include immunization, tuberculosis, sexually transmitted disease, children with special needs, family planning, maternity and chronic disease.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grants are used in the delivery of generalized Public Health Nursing services. Funds may be used for staff salaries and fringe benefits, travel, facility expense, supplies and equipment. The grantee provides Public Health Nursing services in accordance with the Division of Public Health Program Guideline Manual.

Suggested Audit Procedures

Review:

1. Final Notification of Grant Award (NGA) including all conditions;
2. Grant revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative.

Test financial and related records and determine that funds expended were for purposes specified in the grant.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/00